
HOUSE BILL No. 1101

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-2.3-4-3.

Synopsis: Utility receipts tax. Exempts water service provided by a town with a population of not more than 5,000 from the utility receipts tax.

Effective: January 1, 2003 (retroactive).

Crooks

January 8, 2008, read first time and referred to Committee on Ways and Means.

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Introduced

Second Regular Session 115th General Assembly (2008)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2007 Regular Session of the General Assembly.

HOUSE BILL No. 1101

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

SECTION 1. IC 6-2.3-4-3 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JANUARY 1, 2003 (RETROACTIVE)]:

Sec. 3. Gross receipts received by:

(1) a conservancy district established under IC 14-33-20 or IC 13-3-4 (before its repeal);

(2) a regional water, sewage, or solid waste district established under IC 13-26 or IC 13-3-2 (before its repeal);

(3) a nonprofit corporation formed solely for the purpose of supplying water to the public;

(4) a county solid waste management district or a joint solid waste management district established under IC 13-21 or IC 13-9.5-2 (before its repeal);

(5) a nonprofit corporation formed for the purpose of providing a combination of:

(A) water; and

(B) sewer and sewage service;

to the public;

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1 (6) a county onsite waste management district established under
2 IC 36-11; ~~or~~
3 (7) a political subdivision for sewer and sewage service; **or**
4 **(8) a town with a population of not more than five thousand**
5 **(5,000) for water service;**
6 are exempt from the utility receipts tax.
7 SECTION 2. **An emergency is declared for this act.**

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